



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

[Home](#) > [GST](#) > [GST-registered businesses](#) > [Filing your taxes](#) > [How to File Tax](#) >

## Completing GST Return

General tips and instructions on completing your GST F5 Return are listed below.

Jump To [Select Subheading](#) ▾

### Before Filing Your GST F5 Return

- The form GST F5 Return has thirteen boxes that you must fill.
- You can access your GST returns by logging in to [myTax Portal](#).
- All figures reported in the GST Return must be in Singapore Currency.
- If you have transactions in foreign currency, please refer to [Foreign currency transactions](#) on how you should report them in Singapore currency.
- Even if you do not have any transactions during the prescribed accounting period, you are still required to e-File a nil return (i.e. fill in '0' for all boxes).

For more details, you may also refer to the e-Tax guide on [How Do I Prepare My GST Return](#) (1.31MB, PDF).

You should also check and make sure that you avoid these [errors commonly made by businesses](#) in the GST returns.

#### **Box 1: Total Value of Standard-Rated Supplies** ^

Box 1 refers to the value of the supplies which are subject to GST at the standard rate of 7%. The value you enter in this box should not include the GST amount charged.

For example, if you sell goods for \$100 and charge \$7 of GST, you should only enter \$100 in Box 1. The GST of \$7 should instead be included in Box 6 (Output Tax Due).

What to Include	Example/Details
Supplies of goods made in the course of your business	Sale of goods to customers, including relevant supplies made by you that are subject to <a href="#">customer accounting</a> ( <a href="#">at net discounted price if discount is given</a> )

	<p><a href="#">Deposits received as part payment</a></p> <p><a href="#">Consignment sales</a></p> <p>Net takings from betting and gaming transactions</p> <p><a href="#">Construction of residential or commercial properties</a></p> <p>Lease of commercial properties or hotel rooms</p> <p><a href="#">Sale of new motor vehicles</a> (value should exclude ARF, COE, RF and road tax)</p> <p><a href="#">Hire purchase</a> (applicable to seller of goods and financier)</p> <p>Sale of used vehicle under <a href="#">Discounted Sales Price Scheme</a> (full value)</p> <p>Sale of used goods under the <a href="#">Gross Margin Scheme</a> (full value)</p> <p>Inter-company sale of goods (if not under group or divisional registration)</p>
Supplies of services made in the course of your business	<p>Lease of machinery</p> <p>Management fee</p> <p><a href="#">Professional fee</a></p> <p>Commission</p> <p>Maintenance fee</p>
Supplies to staff	<p>Takings from in-house vending machine, canteen takings, etc.</p>
<a href="#">Sale of business assets</a>	<p>Sale of factory building</p> <p>Sale of private car registered under employee's name but account as company's asset</p>
Deemed supplies	<p><a href="#">Gift of goods</a> where credit for input tax has been allowed to you and which costs &gt;\$200 (include free gift given as employee benefit)</p> <p><a href="#">Business assets put to personal use</a></p> <p>Use of business premises by third party for free</p>
Others	<p><a href="#">Trade-in of goods</a> (value of supply is the full value of the goods traded-in)</p> <p>Sale of <a href="#">goods imported on behalf of an overseas principal</a> (i.e. you are acting as a section 33(2) agent)</p> <p>Reimbursement of expenses from third party (e.g. subsidiary, customer)</p> <p>Relevant supplies received by you that are subject to <a href="#">customer accounting</a></p>

What to Deduct	Example/Details
Reduction in the value of standard-rated supplies for which a credit note has been issued or a debit note has been received	<a href="#">Discount and rebate</a> <a href="#">Sales return</a>

### Items You Should Not Fill in Box 1

- [Out-of-scope supplies](#)

The sale of goods delivered from a place outside Singapore to another place outside Singapore is an out-of-scope supply. An example of this is the sale of chocolates that are shipped directly from your factory in China to your customer in Japan.

- GST that is wrongfully collected before your effective date of GST registration

Do not include this amount in Box 1. Instead, please write to us and provide details of these transactions together with cheque payment for the wrongful GST collection.

Please refer to [Voluntary disclosure for wrongful collection of GST](#) for more details.

### **Box 2: Total Value of Zero-rated Supplies** ^

Supplies of international services as listed in section 21(3) of GST Act

What to Include	Example/Details
Supplies of goods which are exported	<a href="#">Exporting goods out of Singapore</a> (must maintain required documents to support your zero-rating)
<a href="#">Providing international services</a> (not all services provided to overseas customers are zero-rated supplies)	

What to Deduct	Example/Details
Reduction in the value of zero-rated supplies for which a credit note has been issued or a debit note has been received	<a href="#">Discount and rebate</a> <a href="#">Sales return</a>

**Box 3: Total Value of Exempt Supplies** ^

A GST group can calculate its total value of exempt supplies for a prescribed accounting period by summing the value of each type of exempt supplies (i.e. to compute the total value of each type of exempt supplies made by all members of the group then sum up the absolute value of each type of exempt supplies).

What to Include	Example/Details
Sale and lease of residential properties	<a href="#">Sale and lease of residential properties</a>
Supplies of <a href="#">financial services</a> under Fourth Schedule to GST Act	Interest relating to bank deposit/loan/trade debt Issue, allotment or transfer of ownership of any equity or debt security Absolute value (i.e. drop negative sign, if any) of net realised exchange gain/ loss for each prescribed accounting period
Sale of investment precious metals in Singapore New!	<a href="#">Sale of Investment precious metals in Singapore</a>

**Box 4: Total Value of Boxes (1) + (2) + (3)** ^

The amount in this box is your total supplies made for the accounting period. It will be automatically computed after you have filled in the amounts for Box 1, Box 2 and Box 3.

**Box 5: Total Value of Taxable Purchases** ^

Box 5 refers to the value of your standard-rated purchases (including imports) for [which the GST incurred can be claimed](#), and zero-rated purchases. The value to be entered in Box 5 should exclude any GST amount.

For example, if you buy or import goods for \$100 with \$7 of GST, you should include \$100 in Box 5 and \$7 in Box 7 (Input Tax and Refunds Claimed).

You should track the value of each purchase for Box 5 separately from its input tax to claim. In other words, the value in Box 5 should not be computed by re-grossing the value of input tax to claim (Box 7).

What to Include	Example/Details
<p>Value of Standard-rated purchases (i.e. purchases which your supplier charge GST)</p> <p>Your declaration should be based on the amount reflected in the tax invoice.</p>	<p>Purchase of goods or services for business purposes from GST-registered businesses</p> <p>Purchase of goods at net discounted price</p> <p>Purchase of used goods under the <a href="#">Gross Margin Scheme</a> (full value inclusive of GST since the GST amount is unknown to you)</p>
<p><a href="#">Imports</a></p> <p>Your declaration should be based on the value of import reflected in the import permits.</p> <p>Where the value reflected in the invoice issued by your supplier is different from this value, you should reconcile the 2 values. For over-declaration or under-declaration of value of import, please refer to <a href="#">Mistakes in import declaration</a> for what you should do.</p>	<p>Import of goods for business purposes</p> <p>Import of goods under MES/approved third party logistics company scheme</p> <p>Import of goods under licensed warehouse or zero GST warehouse scheme</p> <p>Removal of goods from licensed warehouse or zero GST warehouse scheme</p> <p>Import of goods brought in under GST (Import Relief) Order (e.g. goods imported by parcel post)</p> <p>Goods imported on behalf of an overseas principal (i.e. you are acting as a section 33(2) agent)</p>
<p>Value of Zero-rated purchases from GST-registered suppliers</p>	<p>International freight charges</p> <p>International call charges</p> <p>Purchase of air tickets</p> <ul style="list-style-type: none"> <li>Overseas airport taxes are outside the scope of GST. However, you may report the total airfare (including overseas airport tax) as your taxable purchases in your GST return if you are unable to segregate the airport taxes from the airfares.</li> </ul>
<p>Value of purchases made before date of GST registration for which you wish to claim the GST incurred (applicable to your first GST return only)</p>	<p>GST incurred on business purchases (input tax) before your GST registration can be claimed if you satisfy all the conditions in <a href="#">Self-Review Of Eligibility In Claiming Pre-registration Input Tax</a> (188KB) checklist. You do not need to submit the checklist to</p>

us but you need to maintain it as part of your records.

What to Deduct	Example/Details
Reduction in the value of taxable purchases for which a credit note has been received or a debit note has been issued	Purchase returns Discount given by your supplier
Value of taxable purchase where you need to repay the input tax claimed to the Comptroller of GST	If you have not paid your supplier within 12 months from the due date of payment and have claimed input tax, you are required to repay the input tax claimed to the Comptroller of GST. Please refer to <a href="#">If I have claimed GST before paying my supplier</a> for more details.

### Items You Should Not Fill in Box 5

- [Expenses where input tax is disallowed](#) . These include:
  - Family benefits
  - Employees' medical and insurance expenses
  - Club subscription fees
  - Costs and running expenses of a motor car (except for company cars which the COE has been renewed or extended before 1 April 1998)
  - Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance
- Purchases for purely private use (i.e. not for business use)
- Purchases which are exempted from GST (e.g. purchase or lease of residential properties, bank charges, import or purchase of investment precious metals)
- Purchases from non GST-registered businesses
- Wages and salaries paid to your employees

#### **Box 6: Output Tax Due** ^

The amount to fill in Box 6 is the GST you have charged on your standard-rated supplies.

For example, if you sell goods for \$100 and charge \$7 of GST, you should include \$100 in Box 1 (Total Value of Standard-Rated Supplies) and \$7 in Box 6.

Since differences may arise due to different rounding methods used during computation, do not calculate the value of the output tax due by using the value of standard-rated supplies in Box 1. You should instead track the value for Box 6 separately from the value of standard-rated supplies.

What to Include	Example/Details
GST charged on the items included in Box 1	GST charged on your sale of goods to local customers, government, tourist, etc. GST charged on your provision of services to local customers, government, tourist, etc. GST on relevant supplies received by you subject to customer accounting (i.e. where you as the customer are to account for the GST instead of the supplier)
GST on debts that are recovered after you have claimed <a href="#">bad debt relief</a>	You should repay IRAS the amount calculated in accordance with the following formula:  $\text{Amount of bad debt relief claimed} \times \frac{\text{Amount of payment received}}{\text{Amount of outstanding consideration}}$

What to Deduct	Example/Details
Reduction in GST charged for which a credit note has been issued or a debit note has been received	Reduction in GST amount for: <a href="#">Discount and rebate</a> <a href="#">Sales return</a>

### Items You Should Not Fill in Box 6

- GST on relevant supplies made by you subject to customer accounting. The output tax is to be accounted for by your GST-registered customer instead.

### Box 7: Input Tax and Refunds Claimed ^

The amount you fill in Box 7 includes:

- GST incurred for your purchases, subject to the [conditions for claiming input tax](#) . For example, if you buy or import goods for \$100 with \$7 of GST, you should include \$100 in Box 5 (Total Value of Taxable Purchases) and \$7 in Box 7.
- Other GST refunds to claim (e.g. bad debt relief) in Box 7.

Please do not calculate the value of the input tax by using the value of taxable purchases in Box 5. You should instead track the value for Box 7 separately from the value of taxable purchases.

What to Include	Example/Details
GST incurred on the standard-rated purchases included in Box 5	GST incurred on the purchase of goods or services for business purposes
GST incurred on imports included in Box 5. Your declaration should be based on the GST amount reflected in the import permit. Refer to <a href="#">Mistakes in import declaration</a> if you declared the wrong import value or importer.	GST incurred on the: Import of goods for business purposes <a href="#">Goods imported on behalf of an overseas principal</a> (i.e. you are acting as a section 33(2) agent)
Tourist refund	If you operate the Tourist Refund Scheme (TRS) and satisfy all conditions, you may claim the amount of GST refunds that you made to your tourist customer. For details on the conditions and procedures, please refer to <a href="#">Tourist Refund Scheme</a> .
Bad debt relief	If money owed to you cannot be recovered, you can claim the output tax which you have previously accounted for and paid to IRAS. Please ensure that you satisfy all the conditions in the <a href="#">Self-review of Eligibility to Claim Bad Debt Relief</a> (130KB) checklist before you make the claim. You do not need to submit this form to IRAS but you are required to keep this self-review form as part of your accounting records.
GST incurred for purchases made	Please ensure that you satisfy all the conditions in <a href="#">Self-Review Of Eligibility In Claiming Pre-registration Input Tax</a> (188KB) checklist. You do



before date of GST registration which you wish to claim (applicable to your first GST return only)

not need to submit the checklist to us but you need to maintain it as part of your records.

What to Deduct	Example/Details
Reduction in GST incurred for which a credit note has been received or a debit note has been issued	Reduction in GST amount for: Purchase returns Discount given by your supplier
Repayment of input tax claimed to Comptroller of GST	If you have not paid your supplier within 12 months from the due date of payment and have claimed input tax, you are required to repay the input tax claimed to the Comptroller of GST.  Please refer to <a href="#">If I have claimed GST before paying my supplier</a> for more details.

### Items You Should Not Fill in Box 7

- GST incurred on the purchase of goods and services for private use (i.e. not for business use)
- [Input tax claims which are disallowed](#) . For example, GST incurred on the following expenses:
  - Family benefits
  - Employees' medical and insurance expenses (except for those that are obligatory under the Work Injury Compensation Act or under any collective agreement within the meaning of the Industrial Relations Act)
  - Club subscription fees
  - Costs and running expenses of a motor car (except for company cars which the COE has been renewed or extended before 1 April 1998)
  - Any transaction involving betting, sweepstakes, lotteries, fruit machines or games of chance
- GST incurred on purchases made under the Gross Margin Scheme (since GST payable is unknown)

**Box 8: Net GST to be Paid to or Claimed from IRAS** ^

The amount in this box is the difference between Box 6 (Output Tax Due) and Box 7 (Input Tax and Refunds Claimed). It will be automatically computed after you have filled in the amounts for Box 6 and Box 7.

If the net GST to be paid to IRAS is less than \$5, you do not need to make any payment. Similarly, if the net GST to be claimed from IRAS is less than \$5, no refund will be made to you. The amount will also not be carried forward to the next accounting period.

**Box 9: Total Value of Goods Imported under the MES/ A3PL/ Other Approved Schemes** ^

This box is to be filled only by businesses under the [Major Exporter Scheme](#), [Approved Third Party Logistics Company Scheme](#) or other Approved Schemes only. If you come under any scheme(s):

- Please fill in the value of your imports under the scheme(s).
- The value of your imports should be based on the import permit that Singapore Customs issued to you.
- GST payable on the imports will be suspended. Therefore, you should not have any input tax to claim. Do not include any GST in Box 7 (Input Tax and Refunds Claimed) of your GST return.

**Example**

You have imported goods (including goods belonging to your overseas principal) using your Major Exporter Scheme status. You should declare the value of the goods imported in Box 5 (Total Value of Taxable Purchases), as it is still a taxable import even though GST is suspended under the scheme, and in Box 9.

**Box 10: Did You Claim GST You Refunded to Tourists?** ^

If you have claimed any GST refunds made to tourists under the [Tourist Refund Scheme](#) in Box 7 (Input Tax and Refunds Claimed), please indicate 'Yes' for this box and indicate the amount claimed.

**Box 11: Did You Make Any Bad Debt Relief Claims?** ^

If you have made [bad debt relief](#) claims in Box 7 (Input Tax and Refunds Claimed), indicate 'Yes' for this box and state the amount claimed.

Before you make the claim, make sure you satisfy all conditions of the [Self-review of Eligibility to Claim Bad Debt Relief](#) (130KB) checklist.

**Box 12: Did You Make Any Pre-registration Claims? ^**

This box only applies when you file your first GST return. It will no longer be available for subsequent GST returns. If you have made pre-registration GST claims in Box 7 (Input Tax and Refunds Claimed), indicate 'Yes' for this box and state the GST amount claimed.

Before you make the claim, make sure you satisfy all conditions of the [Pre-registration GST: Checklist for Self-Review of Eligibility of Claim](#) (1.13MB).

**Box 13: Revenue ^**

Revenue refers to income derived from your main income sources such as:

- Provision of services
- Sale of goods
- Other operating income (i.e. gross sales/ gross income/ turnover)

Please exclude non-operating income such as:

- Income from sale/disposal of fixed assets
- Grants received
- Gross receipts collected on behalf of others

The value of revenue earned can be extracted from the revenue items (e.g. sales) in your profit & loss accounts, whether they have been audited or not.

As this value is based on your accounting treatment, it may be different from the amount declared in Box 4 which is your total supplies based on GST requirements.

If you are unable to provide an accurate value at the point of your GST reporting, you are allowed to report the figure based on your best estimate.

Revenue figure should be reported according to the prescribed accounting period covered in the GST return.

For more information on this revenue item, please refer to our [Frequently Asked Questions \(FAQs\)](#) (153KB).

Last updated 3 Jan 2019

[Privacy Policy](#) | [Terms of Use & Browser Compatibility](#) | [Rate This Site](#) | [Sitemap](#)

© 2019, Inland Revenue Authority of Singapore